



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

October 30, 2007

Via U.S. Mail

Mahesh Jayanarayan
Chief Executive Officer
New Medium Enterprises, Inc.
195 The Vale
London W3 7QS
United Kingdom

**Re: New Medium Enterprises, Inc.
Form 10-KSB for Fiscal Year Ended June 30, 2006
Filed October 13, 2006
File No. 000-32779**

Dear Mr. Jayanarayan:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director